in them. A non-agriculturist who owns a cart and who at times carries grain from one place to another or who lives on hire, is also in the same position. A large fraction of their small earnings is taken away from them. To encourage business instincts and petty trade and to free the villagers from the trouble caused by the village officials in this respect, this tax may either be abolished altogether; or if that is not practicable, the poorer classes may be exempted from payment.

Reply of Government.—Noted.

SUBJECT No. 111.

Number of houses of agriculturists which should not be taxed.

Mr. Hutchvire Gowda, Gubbi Taluk.

Summary of discussion.—Large land owners who own a large number of sheep or cattle have three or four houses to keep them in. At present only two houses are exempted and the rest taxed. The number of houses to be exempted from house tax should be fixed in proportion to the number of cattle owned by a person.

Reply of Government.—Under the rules one house and one cattle shed in each village are to be exempted if used by the agriculturist or his servants for purposes of residence and for keeping agricultural cattle. If, in any case, such an exemption has not been made, the matter may be brought up in appeal. One or two specific cases of hardship may be brought to the notice of Government.

SUBJECT No. 112.

Reduction of tax on iron ore workers.

Mr. Lakshminaranappa, Heggaddevankote Taluk.

Summary of discussion.—Those that are engaged in smelting iron are taxed at Rs. 12 per annum. Consequently the industry is failing. A representation was made last year also to reduce this tax. Early orders may be passed in the matter. The tax was fixed so high on the ground that those engaged in the industry used to take charcoal from the forest free of payment. The Forest Department now levies full seigniorage rates on charcoal and the industry is thus crippled.

Reply of Government.—The question of reducing the *mohatarfa* will be favorably considered if it be that the charcoal is paid for.

SUBJECT No. 113.

Receipts for payments of Land Revenue.

(1) Mr. S. Dasappa, Bangalore District Board.

Summary of discussion.—(1) The receipts given by shanbhogs and patels are left with the ryots and there is no record to show the exact number of persons paying the *kandayam* and the amounts paid. So receipt books may be made with duplicate forms so that there may be a counterfoil of each receipt issued and these counterfoils should be carefully examined in taluk offices when the shanbhog or patel goes there with the *irsal*.

(2) Mr. Devaji Rao, Yedatore Taluk.

(2) The misappropriation of revenue collections by shanbhogs is of frequent occurrence. Receipt books with necessary details may be printed and supplied to all